

IN THE UNITED STATES DISTRICT COURT FOR THE STATE OF WYOMING

CLOUD PEAK LAW GROUP, P.C.,

) CASE NO.: 22CV103-ABJ

Petitioner,

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U.S. CLERK

vs.

UNITED STATES OF AMERICA,

Respondent.

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PETITION TO QUASH SUMMONS

COMES NOW the Plaintiff, Cloud Peak Law Group PC, A Wyoming professional corporation, and for its Petition to Quash, states:

1. Petitioner is a professional corporation principally located at 1309 Coffeen Avenue, Ste. 1200, Sheridan, Sheridan County, Wyoming and is duly registered with the Wyoming Secretary of State's Office.
2. Respondent is the United States of America and has the capacity and authority to sue and be sued.
3. 1st International LLC is a limited liability company registered with the Wyoming Secretary of State's Office and whose legal counsel is the Petitioner.

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4. This Court has jurisdiction pursuant to Title 26 Code of Federal Regulations Section 301.7609-4(b) as Petitioner is principally located in this District and was served in this District with the Summons at issue here.
5. On or about July 7, 2022, the Respondent issued the attached Summons directing Petitioner, to appear before Carla C. Johnson, an officer of the Internal Revenue Service, in Baltimore, Maryland on August 8, 2022, to "give testimony and to bring with it and to produce for examination certain documents, records and papers relating to the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws" concerning 1st International LLC. A copy of the subject Summons is attached hereto and incorporated herewith as Exhibit 1.
6. There is no attachment to the Summons indicating what information and/or information the Respondent is seeking from the Petitioner.
7. Petitioner is the legal counsel for 1st International LLC and as such, it possesses information and documents requested by the Internal

Revenue Service which, if divulged, would violate the Petitioner's client's attorney-client privilege. Exhibit 2.

8. The only documents and information the Petitioner may possess that do not fall into such a privilege would be in the form of records that are readily available to the Internal Revenue Service on the Wyoming Secretary of State's website.

9. The attorney-client privilege belongs to Petitioner's client and without a waiver of that privilege from its client, Petitioner cannot divulge any information, communications and/or documents without violating that confidence and privilege.

10. Given the nature of any information the Petitioner may possess that is being requested by the Internal Revenue Service, this Court should quash the Respondent's summons.

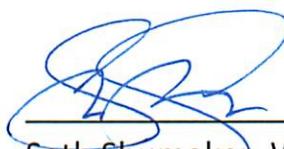
11. Attached hereto and incorporated by this reference is Petitioner's Affidavit in support of this petition. Exhibit 2.

12. The Respondent's Summons should also be quashed due to the burdensome nature of the Respondent's request requiring the Petitioner to appear on such notice in Baltimore, Maryland at

Respondent's office, which is approximately 1,852 miles from Petitioner's location. Finally, Respondent's Summons should be quashed as it does not contain any reference to what information and/or documents Respondent is seeking from Petitioner and is therefore, vague.

WHEREFORE, Petitioner prays an Order of this Court quashing the Respondent's Summons and for such other and further orders as the Court deems just and appropriate.

DATED this 27 day of July, 2022.



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Attorney for Petitioner

Certificate of Service

I hereby certify that a true and correct copy of the foregoing Petition to Quash was sent this 27 day of July, 2022, via certified mail, return receipt requested, to the following persons:

PETITION TO QUASH IRS SUBPOENA
CLOUD PEAK LAW GROUP PC v. UNITED STATES

Carla C. Johnson
31 Hopkins Plaza
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Baltimore, MD 21201
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3417**

Brigit M. Flannery
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Internal Revenue Service
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3448**

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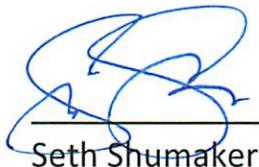
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1st International LLC
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**CERTIFIED MAIL/RETURN RECEIPT REQUESTED #7021 2720 0000 5999
3479**



Seth Shumaker